The authorities concerned might be empowered to allow the ryots to plant trees only in such places and in such manner as would not cause injury to the river bunds.

Lack of sufficient capital for carrying on agriculture in an efficient manner was another difficulty which the ryots were labouring under. For the removal of agricultural indebtedness, land mortgage banks should be opened and financed out of the funds available in Anchal Savings Banks.

The Tekkumalai and Tadakamalai reserves, which were unfit for plantation, should be reserved for the free grazing of sheep and goats with a view to promote the rearing of those animals and to increase the indigenous manure available for agricultural purposes.

Though Government spent large sums of money for opening irrigation canals and channels, the ryots of several taluks experienced serious difficulties in regard to irrigation. The irrigation canals and channels of Nanjinad were not properly looked after. Annual repairs and maintenance works were not promptly attended to. The completion of the Alathurayar scheme would help to improve the condition of the ryots. Nearly half the area fed by the Tovala channel would be properly irrigated by the completion of that scheme. The scheme should therefore be immediately taken in hand and completed.

The method of distribution of seeds by the officers of the Agricultural Department stood in need of improvement. The officers should be directed to distribute seeds in large quantities to Co-operative Societies, for sale to the ryots.

In spite of the Rules and Regulations passed by Government for the use of proper measures for selling paddy, etc., the frauds practised by traders on the ryots went on unchecked. Neither the bad harvests nor the fall in the price of agricultural produce affected the ryots so seriously as the fraud practised in measuring paddy. The only means of remedying the evil was by the Government undertaking the manufacture and supply of *marakals* and other measures made of metals such as *Venkalam*, so as to prevent any tampering with them, and by strictly prohibiting the use of any other measures.

DEWAN'S REPLY : Mr. Azhakianayakam Pillai, you have raised many points in the course of your representation. They have all been noted and will be considered by Government.

27. Agricultural needs of South Travancore.

MR. K. N. PADMANABHA PILLAI (*Kalkulam taluk, Group I*) in dealing with the agricultural needs of South Travancore, urged the abolition of water cess for the following reasons :—

(i) Government realised a large revenue by the sale of tank-beds and other *poramboke* lands set free by the introduction of the Kodayar Irrigation Scheme.

(ii) The amount saved by Government by preventing the yearly failure of crops and under "expenditure on irrigation and flood relief" was not inconsiderable.

(iii) The investment on the right bank channels had already brought in nearly Rs. 60 lakhs. If to this were added the collections under "cess," Government must have realised the whole amount spent on the scheme.

(iv) Even granting that a portion of the amount spent on the scheme remained unrealised, there was no loss to Government as the amount was spent for the improvement of agriculture.

(v) The cess was an unearned profit.

The member then suggested that land tax in South Travancore should be reduced and urged the following reasons in support :—

(i) South Travancore paid the highest land tax in South India.

(ii) The rate of taxation prevailing in the localities was fixed at a time when land tax was the only source of revenue to Government; but since then so many new sources of revenue had been discovered and made use of.

(iii) The cultivation of paddy was carried on at a loss as could be seen from the following calculation : The cost of cultivation of one *Kotta* of land would come to Rs. 60 per annum. The yield would be 25 *Kottas* of paddy or be worth Rs. 125. The investment in the land would amount to Rs. 1,500, which would fetch Rs. 180 as interest. Thus the net result would be a loss of Rs. 115 per annum.

Speaking about the demand notice fees realised by the Land Revenue Department, the member observed that it was due to sheer inability that the ryots failed to pay land tax in time and that therefore the recovery of penal charges was hardly justifiable. The rate of fee realised for demand notice and other processes was abnormally high. Government might demand interest on tax falling into arrears, but penalty, if levied, should be nominal. As no additional expenditure was incurred in the demand and collection of charges on land, the rate in force should be reduced by seventy-five per cent.

The officers of the Public Works Department did not show promptitude in taking precautionary and preventive measures during times of floods. They used to visit the flooded areas at their leisure as if nothing had happened. Lands in the Kappiyara *pakuthi* of the Kalkulam taluk lay under water for ten days during the monsoon in 1106 ; but the Executive Engineer of the Division, Mr. Krishna Aiyangar, failed to visit the scene for a week or to take steps for draining away flood water.

During the drought months, the *pakuthies* of Nattalam, Midalam and Killiyoor suffered most for want of water for irrigation and other purposes. The Kumbham crop of 1106 was a failure. There was

scarcity of water even for drinking. The inhabitants of the above *pakuthies* should be given timely assistance by the sinking of wells and tanks in convenient localities and by providing facilities for irrigating their lands.

DEWAN'S REPLY: Mr. Padmanabha Pillai, I listened to your representation with interest and I cannot help saying that, in many of the points you have raised, you have taken rather a one-sided view. There is another side of the question which you have completely ignored.

The question of the water cess came up last year in this Assembly and I gave a reply then. In speaking of the agriculturist's income, you are careful to calculate interest upon his investment; but when it came to water cess, I do not know whether you allowed any interest on the amount that was invested by Government. You gave certain figures of taxation. Most of them, I believe, are more or less approximations arrived at haphazard without any specific data. I do not think Government can act upon those figures. I do not think you are correct in your inference that the Government are taking this cess for nothing and therefore it is unearned.

In regard to the second point, I would suggest that, instead of looking into land tax as it is at present, we should try to look at the history of the land tax and see how much of unfairness there is in taking this amount of tax from the owner of the land. If you really look into the history of it, you will find that what is called tax now was 'rent' and that when first it was changed into tax there was no investment by the owner of the land. That is really a factor which must be taken into consideration when comparing this land tax with other kinds of taxes.

Then you spoke of the abolition of demand notice fee. I do not know whether it will be a wise measure at all, because, these demand notice fees and other expenses which amount in your own taluk to Rs. 2,000 a year are due to the fact that Government tax is not paid in time and I think most people will agree that the taxes due to the Government must be then and there paid. Otherwise Government is likely to suffer in its work. Any measure that is likely to retard the realisation of the tax is one that cannot be thought of without qualms of conscience. I do not think that the amount that is being levied as demand notice fees or as fees for other coercive processes is in any way exorbitant, because these amounts compare well with the amounts that one has to pay into courts for analogous processes.

Then you referred to the provision of better facilities for irrigation. That, as you know, is a question that is now being considered by the Minor Irrigation Committee whose report is awaited.

In regard to floods, of course, it is the duty of the P. W. D. to see to the flood-water being properly drained. But it may sometimes happen

that there is a heavy shower of rain and that the P. W. D. officers may not be at the spot to attend to the cutting of bunds, etc. In many of these instances, the ryots can cut the bunds without waiting for the P. W. D. maistry to come in. I am merely suggesting that as a reason. I do not know whether you can cut bunds. But in cases where it is possible, the ryots should themselves take more interest in the matter; they have also a duty to perform. Of course, the P. W. D. officers will attend to it but in cases where there is delay, the ryots should move in the matter and see that flood damages are reduced. Your representation is noted and will be considered.

The Assembly adjourned at 5-10 P. M. to meet again at 11-30 A. M. the next day.